

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Jac-Cen-Del Community Sch Corp (6900)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$2,841,206	\$3,016,851	\$2,904,281	\$2,748,704	-0.8%	-5.4%
Group Health Insurance	222	\$340,142	\$343,978	\$359,445	\$317,760	-1.7%	-11.6%
Non - Certified Salaries	120	\$374,505	\$232,504	\$238,494	\$274,209	-7.5%	15.0%
Social Security Certified	212	\$208,414	\$220,345	\$212,334	\$206,318	-0.3%	-2.8%
Teacher Retirement Fund, After 7-1-95	216	\$115,658	\$140,075	\$167,854	\$189,773	13.2%	13.1%
Other Employee Benefits	241 - 290	\$57,328	\$224,550	\$31,556	\$147,554	26.7%	367.6%
Equipment	730	\$11,387	\$840	\$11,284	\$126,788	82.7%	1023.6%
Operational Supplies	611	\$56,183	\$57,984	\$73,204	\$111,465	18.7%	52.3%
Content	747	\$0	\$0	\$24,977	\$81,541	NA	226.5%
Pre-2008 Object Code - Temporary Salaries	130	\$33,794	\$28,075	\$37,225	\$76,735	22.8%	106.1%
Awards	875	\$0	\$0	\$0	\$37,382	NA	NA
Public Employees Retirement Fund	214	\$42,606	\$29,802	\$32,262	\$35,825	-4.2%	11.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$53,411	\$47,846	\$37,326	\$26,346	-16.2%	-29.4%
Social Security Noncertified	211	\$27,508	\$17,174	\$17,739	\$20,392	-7.2%	15.0%
Pupil Services	313	\$8,400	\$8,700	\$9,600	\$9,600	3.4%	0.0%
Group Accident Insurance	223	\$7,460	\$7,691	\$7,566	\$6,728	-2.5%	-11.1%
Group Life Insurance	221	\$5,023	\$5,040	\$6,326	\$6,077	4.9%	-3.9%
Computer Hardware	741	\$0	\$0	\$5,741	\$5,535	NA	-3.6%
Textbooks	630	\$0	\$0	\$10,374	\$3,063	NA	-70.5%
Travel	580	\$8,421	\$2,679	\$1,945	\$2,136	-29.0%	9.8%
Miscellaneous Objects	876 - 899	\$1,284	\$200	\$4,205	\$1,189	-1.9%	-71.7%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$152	NA	NA
Other Supplies and Materials	615, 660 - 689	\$99,623	\$33,527	\$67,801	\$0	-100.0%	-100.0%
Library Books	640	\$2,537	\$10	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$5,468	\$0	\$0	NA	NA
Late Payments	872	\$0	\$2,528	\$0	\$0	NA	NA
Student Academic Achievement Total		\$4,294,888	\$4,425,867	\$4,261,540	\$4,435,274	0.8%	4.1%
Student Instructional Support							
Non - Certified Salaries	120	\$179,401	\$204,303	\$226,783	\$262,012	9.9%	15.5%
Certified Salaries	110	\$296,802	\$322,586	\$351,074	\$240,052	-5.2%	-31.6%
Group Health Insurance	222	\$43,297	\$43,200	\$59,277	\$38,633	-2.8%	-34.8%
Public Employees Retirement Fund	214	\$24,187	\$26,747	\$29,612	\$35,865	10.4%	21.1%
Operational Supplies	611	\$29,069	\$26,406	\$28,255	\$29,587	0.4%	4.7%
Social Security Noncertified	211	\$13,483	\$15,393	\$16,689	\$18,489	8.2%	10.8%
Social Security Certified	212	\$22,276	\$23,842	\$25,622	\$17,609	-5.7%	-31.3%
Teacher Retirement Fund, After 7-1-95	216	\$23,958	\$23,746	\$24,771	\$17,540	-7.5%	-29.2%
Other Employee Benefits	241 - 290	\$1,459	\$7,021	\$4,114	\$2,552	15.0%	-38.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
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Travel	580	\$1,821	\$4,107	\$1,979	\$2,422	7.4%	22.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,059	\$2,281	\$2,159	\$2,190	1.6%	1.4%
Group Accident Insurance	223	\$773	\$778	\$779	\$623	-5.2%	-20.0%
Group Life Insurance	221	\$629	\$625	\$706	\$594	-1.4%	-15.8%
Postage and Postage Machine Rental	532	\$0	\$23	\$0	\$88	NA	NA
Student Instructional Support Total		\$639,213	\$701,058	\$771,820	\$668,255	1.1%	-13.4%
Overhead and Operational							
Non - Certified Salaries	120	\$673,813	\$803,299	\$889,899	\$877,710	6.8%	-1.4%
Light and Power - Other Than Heating and Cooling	625	\$215,090	\$220,361	\$238,157	\$235,749	2.3%	-1.0%
Food Purchases	614	\$198,772	\$204,986	\$211,009	\$210,877	1.5%	-0.1%
Vehicles	731	\$166,413	\$66,778	\$120,360	\$167,733	0.2%	39.4%
Equipment	730	\$72,513	\$107,685	\$349,775	\$143,082	18.5%	-59.1%
Operational Supplies	611	\$84,025	\$77,283	\$118,218	\$130,878	11.7%	10.7%
Public Employees Retirement Fund	214	\$77,541	\$89,286	\$97,516	\$96,294	5.6%	-1.3%
Insurance	520	\$64,786	\$69,622	\$79,922	\$79,035	5.1%	-1.1%
Social Security Noncertified	211	\$51,715	\$60,615	\$67,628	\$66,694	6.6%	-1.4%
Group Health Insurance	222	\$49,791	\$45,590	\$49,224	\$58,928	4.3%	19.7%
Gasoline and Lubricants	613	\$89,038	\$85,523	\$85,991	\$58,753	-9.9%	-31.7%
Certified Salaries	110	\$98,107	\$92,750	\$92,185	\$50,326	-15.4%	-45.4%
Travel	580	\$2,483	\$6,963	\$4,574	\$50,082	111.9%	994.9%
Repairs and Maintenance Services	430	\$9,897	\$11,235	\$13,557	\$45,157	46.2%	233.1%
Heating and Cooling for Buildings - Gas	622	\$3,558	\$0	\$18,298	\$26,719	65.5%	46.0%
Board of Education Services	318	\$3,833	\$3,380	\$8,138	\$18,676	48.6%	129.5%
Board Member Compensation	115	\$13,000	\$7,150	\$13,000	\$12,350	-1.3%	-5.0%
Tires and Repairs	612	\$11,665	\$0	\$16,626	\$12,230	1.2%	-26.4%
Computer Hardware	741	\$0	\$0	\$0	\$10,789	NA	NA
Dues and Fees	810	\$11,046	\$25,861	\$10,302	\$10,227	-1.9%	-0.7%
Pupil Services	313	\$11,585	\$14,651	\$8,492	\$8,269	-8.1%	-2.6%
Removal of Refuse and Garbage	412	\$7,882	\$7,985	\$8,297	\$8,072	0.6%	-2.7%
Other Supplies and Materials	615, 660 - 689	\$3,513	\$4,622	\$4,144	\$6,028	14.5%	45.5%
Postage and Postage Machine Rental	532	\$3,359	\$4,790	\$3,603	\$4,213	5.8%	16.9%
Other Employee Benefits	241 - 290	\$1,818	\$27,381	\$27,588	\$3,771	20.0%	-86.3%
Social Security Certified	212	\$7,307	\$6,732	\$6,705	\$3,706	-15.6%	-44.7%
Advertising	540	\$2,514	\$1,448	\$2,485	\$2,294	-2.3%	-7.7%
Unemployment Insurance	230	\$3,056	\$0	\$0	\$1,850	-11.8%	NA
Group Life Insurance	221	\$1,515	\$1,546	\$1,733	\$1,827	4.8%	5.4%
Textbooks	630	\$1,179	\$1,872	\$1,881	\$1,815	11.4%	-3.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$1,424	NA	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
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Other Technology Hardware	746	\$0	\$0	\$0	\$1,083	NA	NA
Heating and Cooling for Buildings - Electricity	621	\$0	\$2,824	\$0	\$859	NA	NA
Group Accident Insurance	223	\$624	\$596	\$597	\$659	1.4%	10.4%
Bank Service Charges	871	\$520	\$540	\$525	\$525	0.2%	0.0%
Telephone	531	\$2,674	\$11,027	\$5,103	\$142	-52.0%	-97.2%
Miscellaneous Objects	876 - 899	\$226	\$165	\$4,819	\$68	-26.1%	-98.6%
Teacher Retirement Fund, After 7-1-95	216	\$10,308	\$9,739	\$9,709	\$37	-75.5%	-99.6%
Other Professional and Technical Services	319	\$0	\$400	\$350	\$0	NA	-100.0%
Water and Sewage	411	\$2,438	\$4,392	\$4,733	\$0	-100.0%	-100.0%
Connectivity	744	\$0	\$3,780	\$0	\$0	NA	NA
Professional Development	748	\$0	\$4,512	\$0	\$0	NA	NA
Overhead and Operational Total		\$1,957,604	\$2,087,367	\$2,575,142	\$2,408,932	5.3%	-6.5%
Non Operational							
Construction Services	450	\$833,251	\$430,858	\$521,696	\$501,039	-11.9%	-4.0%
Equipment	730	\$175,273	\$277,784	\$215,764	\$76,900	-18.6%	-64.4%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$60,426	NA	NA
Non - Certified Salaries	120	\$51,550	\$51,013	\$51,434	\$55,497	1.9%	7.9%
Certified Salaries	110	\$64,359	\$40,145	\$41,799	\$46,507	-7.8%	11.3%
Repairs and Maintenance Services	430	\$9,216	\$5,579	\$6,626	\$31,805	36.3%	380.0%
Rentals	440	\$50,743	\$43,737	\$31,234	\$26,360	-15.1%	-15.6%
Dues and Fees	810	\$15,031	\$19,929	\$14,941	\$25,227	13.8%	68.8%
Operational Supplies	611	\$15,254	\$7,303	\$7,418	\$17,382	3.3%	134.3%
Professional Development	748	\$0	\$10,406	\$16,062	\$16,625	NA	3.5%
Other Purchased Property Services	490 - 499	\$0	\$0	\$0	\$11,500	NA	NA
Land and Easements	710	\$300	\$0	\$0	\$11,460	148.6%	NA
Social Security Noncertified	211	\$3,845	\$3,903	\$3,935	\$4,529	4.2%	15.1%
Social Security Certified	212	\$4,923	\$3,071	\$3,198	\$3,558	-7.8%	11.3%
Teacher Retirement Fund, After 7-1-95	216	\$4,122	\$2,402	\$3,409	\$2,745	-9.7%	-19.5%
Other Supplies and Materials	615. 660 - 689	\$4,933	\$2,175	\$5,997	\$1,714	-23.2%	-71.4%
Public Employees Retirement Fund	214	\$1,124	\$758	\$850	\$677	-11.9%	-20.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$606	\$324	\$126	\$345	-13.1%	174.4%
Miscellaneous Objects	876 - 899	\$250	\$600	\$1,600	\$150	-12.0%	-90.6%
Computer Hardware	741	\$0	\$0	\$2,048	\$0	NA	-100.0%
Content	747	\$0	\$0	\$9,696	\$0	NA	-100.0%
Non Operational Total		\$1,234,781	\$899,986	\$937,832	\$894,446	-7.7%	-4.6%
Grand Total		\$8,126,486	\$8,114,278	\$8,546,333	\$8,406,907	0.9%	-1.6%